

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: : Chapter 11
:
W.R. GRACE & CO., *et. al.* : Case No. 01-1139 (JKF)
: (Jointly Administered)
Debtors : **Objection Deadline: March 2, 2011 @ 4:00 p.m.**

CERTIFICATION OF THOMAS E. SMITH

THOMAS E. SMITH certifies that:

1. I am a partner with PricewaterhouseCoopers LLP ("PwC"). PwC was retained by W.R. Grace & Co. and the other above-captioned debtors (collectively, the "Debtors") as Auditors and Tax Consultants for the Debtors pursuant to Section 327(a) of Title 11 of the United States Code, 11 U.S.C. § 101 et seq. and Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure. The nature and scope of PwC's services are described in the *Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for the Debtors, For Allowance of Compensation and Reimbursement of Expenses for December 2010* (the "Application"), which is being submitted contemporaneously with this Certification to this Court. This Certification is made in support of the Application and in compliance with the *Amended Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members* (the "Amended Administrative Order").
2. I have read the Application and I certify as follows:

(a) The expenses for which reimbursement is requested by PwC in the Application are reasonable and were necessary and incidental to the services performed by and for the Debtors.

(b) To the best of my knowledge, information, and belief, formed after reasonable inquiry, except as expressly stated to the contrary, the Application complies with the mandatory provisions set forth in the Amended Administrative Order.

(c) To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Administrative Procedures Guidelines.

(d) The fees and disbursements for which reimbursement is sought in these Application are billed at rates and in accordance with practices customarily employed by PwC and generally accepted by the clients of PwC.

(e) PwC does not make a profit on the expenses for which it seeks reimbursement in the Application.

(f) In charging for a particular service, PwC does not include in the amount for which reimbursement is sought for amortization of the cost of any investment, equipment, or capital outlay.

(g) In seeking reimbursement for a service which PwC justifiably purchased from a third party, PwC requests reimbursement only for the actual amount billed to PwC by the third party vendor and paid by PwC to such vendor.


Thomas E. Smith